

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Whitko Community School Corp (4455)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$20,738	\$31,901	\$40,401	n/a	95%	27%
	11100 Regular Programs; Elementary	\$2,300,122	\$1,959,897	\$2,076,131	\$2,431,729	6%	24%	17%
	11200 Regular Programs; Middle/Junior High	\$1,153,285	\$1,371,274	\$1,296,614	\$1,835,129	59%	34%	42%
	11300 Regular Programs; High School	\$1,297,445	\$1,431,920	\$1,443,248	\$1,790,649	38%	25%	24%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$13,624	\$24,621	\$55,427	n/a	307%	125%
	11410 Vocational Education; Agriculture A	\$64,420	\$29,744	\$34,139	\$41,641	-35%	40%	22%
	11450 Vocational Education; Consumer and Homemaking	\$34,125	\$40,951	\$48,306	\$64,886	90%	58%	34%
	11470 Vocational Education; Business Education	\$43,221	\$52,958	\$55,021	\$62,377	44%	18%	13%
	11510 Vocational Education; Cooperative Education	\$50,705	\$28,976	\$29,554	\$40,136	-21%	39%	36%
	11590 Other Vocational Education Programs	\$4,907	\$723	\$0	\$0	-100%	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$15,798	\$15,836	\$6,565	\$12,779	-19%	-19%	95%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$18,071	n/a	n/a	n/a
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$750	\$100	\$769	n/a	3%	> 500%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$12,591	\$15,723	\$17,411	n/a	38%	11%
	12340 Physical Impairment; Hearing Impairment	\$0	\$482	\$0	\$0	n/a	-100%	n/a
	12350 Physical Impairment; Homebound	\$1,274	\$1,200	\$3,287	\$4,674	267%	290%	42%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$8,285	\$10,843	\$21,763	n/a	163%	101%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$358,016	\$631,623	\$688,046	\$343,158	-4%	-46%	-50%
	12610 Learning Disability	\$0	\$10,931	\$13,761	\$473,273	n/a	> 500%	> 500%
	12810 Special Education Preschool	\$0	\$47,724	\$46,771	\$48,923	n/a	3%	5%
	12900 Other Special Programs	\$0	\$58,765	\$60,889	\$28,577	n/a	-51%	-53%
	14100 Summer School Programs; Elementary	\$753	\$1,987	\$5,326	\$2,747	265%	38%	-48%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,817	\$10,335	\$4,134	n/a	-53%	-60%
	14300 Summer School Programs; High School	\$39,177	\$31,783	\$52,635	\$37,620	-4%	18%	-29%
	15100 Enrichment Programs; Non-Credit	\$2,209	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$52,505	\$22,513	\$20,105	\$21,914	-58%	-3%	9%
	16200 Preventive Remediation	\$12,075	\$14,013	\$32,850	\$40,082	232%	186%	22%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$3,665	\$0	\$0	n/a	-100%	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$161,261	\$23,620	\$37,659	\$55,844	-65%	136%	48%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$45,529	\$74,159	\$75,236	\$88,062	93%	19%	17%
	22220 Library/Media Services; School Library	\$156,046	\$85,238	\$86,831	\$143,075	-8%	68%	65%
	22230 Library/Media Services; Audiovisual	\$9,183	\$10,467	\$9,101	\$10,339	13%	-1%	14%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$19,217	\$33,688	\$36,719	\$30,719	60%	-9%	-16%
	24100 Office of The Principal	\$559,420	\$700,351	\$710,539	\$827,810	48%	18%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$161,010	\$235,080	\$262,206	\$166,434	3%	-29%	-37%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,320	\$2,240	\$0	\$0	-100%	-100%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$250,289	\$352,514	\$372,495	\$190,396	-24%	-46%	-49%
<b>Student Academic Achievement Total</b>		<b>\$6,793,312</b>	<b>\$7,339,124</b>	<b>\$7,597,557</b>	<b>\$8,950,945</b>	<b>32%</b>	<b>22%</b>	<b>18%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$120	\$484	\$2,906	n/a	> 500%	> 500%
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,967	\$2,258	\$2,146	\$3,035	-24%	34%	41%
	21220 Guidance Services; Counseling Services	\$247,881	\$262,249	\$233,413	\$360,734	46%	38%	55%
	21240 Guidance Services; Information Services	\$0	\$7,583	\$6,500	\$6,500	n/a	-14%	0%
	21290 Guidance Services; Other Guidance Services	\$0	-\$4,790	\$8,969	\$1,129	n/a	n/a	-87%
	21310 Health Services; Service Area Direction	\$0	\$0	\$0	\$375	n/a	n/a	n/a
	21340 Health Services; Nurse Services	\$28,853	\$62,828	\$80,720	\$89,300	209%	42%	11%
	21390 Health Services; Other Health Services	\$2,515	\$21,271	\$25,487	\$39,761	> 500%	87%	56%
	21420 Psychological Testing	\$0	\$49,241	\$51,963	\$57,301	n/a	16%	10%
	21810 Special Education Administration; Service Area Direction	\$0	\$103,145	\$98,551	\$152,750	n/a	48%	55%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$94	\$0	n/a	n/a	-100%
	22110 Improvement of Instruction; Service Area Direction	\$66,712	\$14,796	\$16,363	\$23,078	-65%	56%	41%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,274	\$167,633	\$174,970	\$164,599	> 500%	-2%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	\$27,320	\$0	\$0	\$0	-100%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$17,505	\$0	\$0	\$0	-100%	n/a	n/a

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	23110 Board of Education; Service Area Direction	\$10,000	\$11,150	\$11,675	\$13,577	36%	22%	16%
	23190 Board of Education; Other Governing Body Services	\$12,271	\$15,579	\$19,035	\$23,282	90%	49%	22%
	23210 Executive Administration; Office of The Superintendent	\$230,524	\$283,614	\$283,507	\$263,164	14%	-7%	-7%
	23220 Executive Administration; Community Relations	\$2,110	\$0	\$39	\$0	-100%	n/a	-100%
	23290 Executive Administration; Other Executive Administration Services	\$30,765	\$30,093	\$36,570	\$113,109	268%	276%	209%
	25750 Personnel Services; Health Services	\$4,155	\$4,200	\$4,200	\$4,200	1%	0%	0%
	25790 Personal Services; Other Professional Services	\$0	\$0	\$0	\$9,297	n/a	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$61,098	\$0	\$0	\$0	-100%	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$771,949</b>	<b>\$1,030,972</b>	<b>\$1,054,684</b>	<b>\$1,328,097</b>	<b>72%</b>	<b>29%</b>	<b>26%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$9,782	\$0	\$3,536	\$1,020	-90%	n/a	-71%
	23160 Board of Education; Promotion Expenses	\$2,654	\$1,347	\$1,206	\$2,414	-9%	79%	100%
	23230 Executive Administration; Staff Relations and Negotiations	\$295	\$0	\$0	\$0	-100%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$45,494	\$69,283	\$71,051	\$82,949	82%	20%	17%
	25191 Other Fiscal Services; Refund of Revenue	\$6,458	\$478	\$0	\$0	-100%	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,145	\$3,092	\$5,365	\$6,161	438%	99%	15%
	25400 Planning, Research, Development and Evaluation	\$2,895	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$213	\$376	\$269	\$182	-14%	-51%	-32%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,623	\$48,983	\$53,553	\$67,152	54%	37%	25%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$981,923	\$1,195,702	\$1,160,783	\$1,332,468	36%	11%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$24,628	\$2,686	\$2,460	\$3,664	-85%	36%	49%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$106,274	\$267,819	\$266,371	\$314,541	196%	17%	18%
	26499 2007 Account Code - Other	\$0	\$24,802	\$25,617	\$26,536	n/a	7%	4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,563	\$115,289	\$93,152	\$89,142	32%	-23%	-4%
	27010 Student Transportation; Service Area Direction	\$10,843	\$11,409	\$14,474	\$16,542	53%	45%	14%
	27100 Student Transportation; Vehicle Operation	\$306,117	\$331,425	\$341,583	\$370,478	21%	12%	8%
	27200 Student Transportation; Monitoring Services	\$0	\$2,034	\$2,263	\$2,766	n/a	36%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$205,959	\$283,084	\$309,554	\$394,751	92%	39%	28%
	27400 Student Transportation; Purchase of School Buses	\$172,393	\$221,103	\$240,163	\$253,636	47%	15%	6%
	27500 Student Transportation; Insurance on Buses	\$15,403	\$44,825	\$34,423	\$29,343	91%	-35%	-15%
	27900 Student Transportation; Other Student Transportation Services	\$12,532	\$7,255	\$6,615	\$3,426	-73%	-53%	-48%
	31100 Food Services Operations; Service Area Direction	\$71,325	\$95,066	\$100,637	\$118,872	67%	25%	18%
	31200 Food Services Operations; Food Preparation and Dispensing	\$161,092	\$212,302	\$214,934	\$208,305	29%	-2%	-3%
	31400 Food Services Operations; Food Purchases	\$259,629	\$310,330	\$333,047	\$350,278	35%	13%	5%
	31900 Other Food Services	\$2,480	\$848	\$978	\$982	-60%	16%	0%
	33100 Community Service Operations; Direction of Community Services	\$0	\$9,603	\$25,488	\$19,160	n/a	100%	-25%
	33400 Athletic Coaches	\$150,474	\$131,476	\$143,084	\$150,447	0%	14%	5%
	33910 High School Band Uniforms	\$0	\$0	\$1,743	\$0	n/a	n/a	-100%
	33930 Latch Key Kid Program	\$4,904	\$0	\$0	\$0	-100%	n/a	n/a
	33950 Step Ahead	\$18,174	\$743	\$924	\$586	-97%	-21%	-37%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$3,846	\$3,275	\$3,274	n/a	-15%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$65,396	\$71,788	\$52,451	\$100,886	54%	41%	92%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$100	\$100	\$100	\$0	-100%	-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$2,749,769</b>	<b>\$3,467,095</b>	<b>\$3,509,101</b>	<b>\$3,949,961</b>	<b>44%</b>	<b>14%</b>	<b>13%</b>
<b>Nonoperational</b>								
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$172,998	\$41,283	\$32,525	n/a	-81%	-21%
	45100 Building Acquisition, Construction and Improvements	\$142,222	\$2,308,584	\$2,463,652	\$784,268	451%	-66%	-68%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$495,669	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$40,820	\$48,274	\$19,660	\$121,170	197%	151%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$231,271	\$383,332	\$301,589	\$334,548	45%	-13%	11%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$80,590	\$11,734	\$36,109	\$79,080	-2%	> 500%	119%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,269	\$95,269	\$95,269	n/a	0%	0%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,059,494	\$1,338,255	\$1,548,155	\$2,797,414	36%	109%	81%
	54200 2007 Account Code - Common School Fund	\$130,500	\$83,000	\$45,750	\$0	-100%	-100%	-100%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Nonoperational Total</b>		<b>\$2,684,897</b>	<b>\$4,937,116</b>	<b>\$4,551,466</b>	<b>\$4,244,275</b>	<b>58%</b>	<b>-14%</b>	<b>-7%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$74,444	\$53,435	\$61,166	\$37,033	-50%	-31%	-39%
	26492 2007 Account Code - Social Security	\$569,630	\$654,233	\$681,035	\$328,263	-42%	-50%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$37,428	\$44,564	\$51,906	\$27,842	-26%	-38%	-46%
	26494 2007 Account Code - Group Insurance	\$1,147,209	\$1,932,450	\$3,019,232	\$1,534,340	34%	-21%	-49%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$12,807	\$1,870	\$7,380	n/a	-42%	295%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$23,770	\$78,870	\$107,731	\$2,000	-92%	-97%	-98%
<b>prorated Total</b>		<b>\$1,852,481</b>	<b>\$2,776,359</b>	<b>\$3,922,940</b>	<b>\$1,936,858</b>	<b>5%</b>	<b>-30%</b>	<b>-51%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>	\$8,165,164	\$9,378,687	\$10,459,951	\$10,368,289	27%	11%	-1%
<b>Student Instructional Support</b>	\$913,373	\$1,289,264	\$1,407,566	\$1,476,627	62%	15%	5%
<b>Overhead and Operational</b>	\$3,088,974	\$3,945,599	\$4,216,764	\$4,320,945	40%	10%	2%
<b>Nonoperational</b>	\$2,684,897	\$4,937,116	\$4,551,466	\$4,244,275	58%	-14%	-7%
<b>Grand Total</b>	<b>\$14,852,408</b>	<b>\$19,550,665</b>	<b>\$20,635,747</b>	<b>\$20,410,135</b>	<b>37%</b>	<b>4%</b>	<b>-1%</b>

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
55.0%	48.0%	50.7%	50.8%
6.1%	6.6%	6.8%	7.2%
20.8%	20.2%	20.4%	21.2%
18.1%	25.3%	22.1%	20.8%

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>61.1%</b>	<b>54.6%</b>	<b>57.5%</b>	<b>58.0%</b>